

Note: All sections must be completed. Incomplete forms will be returned to the originating department.

I. CONTRACT INFORMATION:

Agency/Department: Auditor of Accounts/ **Contract #: 45480 Amendment #: 1**
Vendor Name: CliftonLarsonAllen LLP **VISION Vendor No: 366757**
 Vendor Address: 1966 Greenspring Dr. Suite 300, Timonium, MD 21093
Starting Date: 4/01/23 **Ending Date:** 6/30/2026 **Amendment Date:** 11/15/2023
Summary of agreement or amendment: CLA will perform nonaudit services relating to VDOL's financial statements.

II. FINANCIAL & ACCOUNTING INFORMATION

Maximum Payable: \$4,519,687.00 **Prior Maximum:** \$ 4,489,687 **Prior Contract # (If Renewal):**
 Current Amendment: \$30,000.00 **Cumulative amendments:** \$ 30,000.00 **% Cumulative Change:** 0.67
Business Unit(s): 1250; ; - [notes:] **VISION Account(s): 507100;**
 Estimated Funding Split: % GF % SF % EF % Other
 % TF % GC % FF % SARF (name)

III. PROCUREMENT & PERFORMANCE INFORMATION

A. Identify applicable procurement process utilized.
 Standard Bid/RFP Simplified Sole Source (See B.) Qualification Based Selection Statutory
 B. If Sole Source Contract, contract form includes self-certification language? Yes N/A
 C. Contract includes **performance measures/guarantees** to ensure the quality and/or results of the service? Yes No

IV. TYPE OF AGREEMENT (select all that apply)

Personal Service Construction Arch/Eng. Marketing Info. Tech. Prof. Service
 Non-Personal Service Retiree/Former SOV EE Financial Trans Zero-Dollar Privatization Other
 Commodity

V. SUITABILITY FOR CONTRACT FOR SERVICE

Yes No n/a Does this contract meet the determination of an Independent Contractor? If "NO", the contractor must be set up and paid on payroll through the VTHR system.

VI. CONTRACTING PLAN APPLICABLE

Is any element of this contract subject to a pre-approved Agency/Dept. Contracting Waiver Plan? Yes No

VII. CONFLICT OF INTEREST

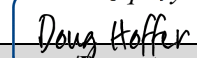
By signing below, I (Agency/Dept. Head) certify that no person able to control or influence award of this contract had a pecuniary interest in its award or performance, either personally or through a member of his or her household, family, or business.
 Yes No Is there an "appearance" of a conflict of interest so that a reasonable person may conclude that this party was selected for improper reasons: (If yes, explain)

VIII. PRIOR APPROVALS REQUIRED OR REQUESTED

Yes No Agreement must be Certified by the Attorney General under 3 V.S.A. § 342 (sign line #4 below)
 Yes No Attorney General review As To Form is required (\$25,000 and above) or otherwise requested: _____ (AAG initial)
 Yes No Agreement must be approved by the Secretary of ADS/CIO
 Yes No Agreement must be approved by the CMO: for Marketing services over \$25,000
 Yes No Agreement must be approved by Comm. Human Resources: for Privatization, Retirees, Former Employees, & if a Contract fails the IRS test.
 Yes No Agreement must be approved by the Secretary of Administration

IX. AGENCY/DEPARTMENT HEAD CERTIFICATION; APPROVAL

I have made reasonable inquiry as to the accuracy of the above information (sign in order):

1/15/2023					
1-Date	1-Agency/Department Head	2-Date	2-Agency Secretary (if required)		
3a-Date	3a-CIO	3b-Date	3b-CMO	3c-Date	3c-Commissioner DHR
4-Date	4-Attorney General		5-Date	5-Secretary of Administration	

Contract #45480
Amendment #1

STATE OF VERMONT
CONTRACT AMENDMENT

It is hereby agreed by and between the State of Vermont, Office of the State Auditor (the "State") and CliftonLarsonAllen LLP (CLA), with a principal place of business in Timonium, Maryland (the "Contractor") that the contract between them originally dated as of April 1, 2023, Contract #45480, as amended to date, (the "Contract") is hereby amended as follows:

I. **Maximum Amount**. The maximum amount payable under the Contract, wherever such reference appears in the Contract, shall be changed from \$4,489,687 to \$4,519,687, representing an increase of \$30,000.

II. **Attachment A, Scope of Services**. The scope of services will remain unchanged except for the following amendment:

A new item is added to Attachment A, Section B to read:

"19. CLA will provide the nonaudit service of preparing VDOL's 2023 financial statements of the Unemployment Compensation Trust Fund, Contingent Fund, Domestic & Sexual Violence Program fund, and Health Care fund based on the information in VDOL's trial balance. VDOL must accept responsibility for these financial statements and submit these financial statements to the Department of Finance and Management for their inclusion in the Statewide ACFR.

If necessary, CLA will also perform additional procedures (above and beyond procedures required for the State's Annual Comprehensive Financial Report audit) to identify differences between VDOL's trial balance amounts and the supporting detail. This does not constitute a conflict or independence issue since the results of CLA's procedures will be presented to VDOL to post as audit adjustments to their trial balance. VDOL will need to review, accept, and post any audit adjustments to their financial accounting systems. In addition, CLA is not making any management decisions and are not party to the original transactions posted.

For all nonaudit services CLA may provide to VDOL, VDOL management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. VDOL management is also responsible for ensuring that its data and records are complete and that VDOL has received sufficient information to oversee the services."

III. **Attachment B, Payment Provisions**. The price to perform the scope of work in this amendment shall not exceed \$30,000. The Contractor shall only bill for actual time incurred and shall bill the work in this amendment separately from all other work performed under this contract. Hourly rates shall be billed per the 2023 Rates below.

Contract #45480
Amendment #1

CLA Staff	2023 Rates	2024 Rates	2025 Rates
Partner	\$295	\$304	\$313
Manager	\$200	\$206	\$212
Senior Auditor	\$150	\$155	\$159
Staff Auditor	\$120	\$124	\$127
Specialist	\$160	\$165	\$170
Subcontractors	\$220	\$227	\$233

Taxes Due to the State. Contractor certifies under the pains and penalties of perjury that, as of the date this contract amendment is signed, the Contractor is in good standing with respect to, or in full compliance with a plan to pay, any and all taxes due the State of Vermont.

Certification Regarding Suspension or Debarment. Contractor certifies under the pains and penalties of perjury that, as of the date this contract amendment is signed, neither Contractor nor Contractor's principals (officers, directors, owners, or partners) are presently debarred, suspended, proposed for debarment, declared ineligible or excluded from participation in federal programs, or programs supported in whole or in part by federal funds. Contractor further certifies under pains and penalties of perjury that, as of the date this contract amendment is signed, Contractor is not presently debarred, suspended, nor named on the State's debarment list at: <http://bgs.vermont.gov/purchasing-contracting/debarment>

This document consists of 2 pages. Except as modified by this Amendment No. 1, all provisions of the Contract remain in full force and effect.

The signatures of the undersigned indicate that each has read and agrees to be bound by this Amendment to the Contract.

STATE OF VERMONT

DocuSigned by:
By: Doug Hoffer
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Name: Doug Hoffer

Title: State Auditor

Date: 11/15/2023

CliftonLarsonAllen LLP

DocuSigned by:
By: [Signature]
4A5CECBAA3C4A0...

Name: Jim Piotrowski

Title: Principal, CLA

Date: 11/15/2023